

## **§ 367.2010**

service company was authorized by the Commission.

(c) The service company is restricted in its use of this account to the purpose provided in paragraphs (a) and (b) of this section. The service company must not make use of the balance in this account or any related portion except as provided in the text of this account, without prior approval of the Commission. Any remaining deferred tax account balance with respect to an amount for any prior year's tax deferral, the amortization of which or other recognition in the service company's income accounts has been completed, or other disposition made, must be debited to account 410.1, Provision for deferred income taxes, operating income (§367.4101), or account 410.2, Provision for deferred income taxes, other income and deductions (§367.4102), as appropriate, or otherwise disposed of as the Commission may authorize or direct. (See General Instructions in §367.17.)

### **PROPRIETARY CAPITAL**

#### **§ 367.2010 Account 201, Common stock issued.**

This account must include the par or stated value of all common capital stock issued and outstanding.

#### **§ 367.2040 Account 204, Preferred stock issued.**

This account must include the par or stated value of all preferred stock issued and outstanding.

#### **§ 367.2110 Account 211, Miscellaneous paid-in capital.**

This account must include the balance of all other credits for paid-in capital that is not properly included in proprietary capital accounts. This account may include all commissions and expenses incurred in connection with the issuance of capital stock.

#### **§ 367.2150 Account 215, Appropriated retained earnings.**

This account must include the amount of retained earnings that has been appropriated or set aside for special purposes. Separate subaccounts must be maintained under titles that

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will designate the purpose for which each appropriation was made.

#### **§ 367.2160 Account 216, Unappropriated retained earnings.**

This account must include the balances, either debit or credit, of unappropriated retained earnings arising from earnings of the service company. This account must not include any amounts representing the undistributed earnings of subsidiary companies.

#### **§ 367.2161 Account 216.1, Unappropriated undistributed subsidiary earnings.**

This account must include the balances, either debit or credit, of undistributed retained earnings of subsidiary companies since their acquisition. When dividends are received from subsidiary companies relating to amounts included in this account, this account must be debited and account 216, Unappropriated retained earnings (§367.2160), credited.

#### **§ 367.2190 Account 219, Accumulated other comprehensive income.**

(a) This account must include revenues, expenses, gains, and losses that are properly includable in other comprehensive income during the period. Examples of other comprehensive income include, but are not limited to, minimum pension liability adjustments, and unrealized gains and losses on certain investments in debt and equity securities. Records supporting the entries to this account must be maintained so that the service company can furnish the amount of other comprehensive income for each item included in this account.

(b) This account also must be debited or credited, as appropriate, with amounts of accumulated other comprehensive income that have been included in the determination of net income during the period and in accumulated other comprehensive income in prior periods. Separate records for each category of items must be maintained to identify the amount of the reclassification adjustments from accumulated other comprehensive income to earnings made during the period.